

ARE THERE OTHER TAX RESPONSIBILITIES?

Tangible Tax (941)743-1350
Local Business Tax (941)743-1350
Real Estate Tax (941) 743-1555
State Sales Tax 1-(800)-352-3671
Federal Income Tax 1-(800)-8291040

Vickie L. Potts
Charlotte County Tax Collector Offices

Charlotte County Administration Center
18500 Murdock Circle
Port Charlotte, FL 33948

South County Annex
410 Taylor Rd
Punta Gorda, FL 33950

West County Administration
6868 San Casa Drive
Englewood, FL 34224

Office Hours Mon-Fri 8:00 am—5:00 pm

Web Site Address

Charlotte County Tax Collector
<http://taxcollector.charlottecountyfl.gov>

Department of Revenue (DOR)
www.myflorida.com/dor

Charlotte County Business Tax
<http://taxcollector.charlottecountyfl.gov/businessstax.html>

Rev 4-9-2015

Calling all 5th Graders!*



Kids Tag Art is a program of the Charlotte County Tax Collector Office. It is a fundraising project that inspires 5th grade students to design their own specialty plate art.

Monies from the sale of the kids tag art go directly to the art program at the school of the designing winner.

Two winners are chosen from each 5th grade elementary school. In addition, five students receive special awards from the tax collector, Sponsor, Superintendent, Education Foundation and the Sheriff.

The winning tag art is available for purchase and the winner's are displayed at the Charlotte County Tax Collector's website.

<http://taxcollector.charlottecountyfl.gov/kidsart>

LOCAL OPTION TOURIST DEVELOPMENT TAX



VICKIE L. POTTS
CHARLOTTE COUNTY
TAX COLLECTOR

ENFORCEMENT AND AUDIT BY:
BARBARA T. SCOTT
CHARLOTTE COUNTY
CLERK OF THE COURT

WHAT IS TOURIST DEVELOPMENT TAX?

Tourist Development Tax is a 5% charge on the revenue collected on rental of living quarters or accommodations in a hotel, apartment, motel, vessel, condominium, mobile home, time-share, beach house cottage, single or multi-family dwelling that is rented for a period of six months or less.

This is in addition to the state sales tax due to the Florida Department of Revenue of 6% and discretionary Charlotte County tax of 1%. **This is under the authority of Florida Statute 125 and County Ordinance 90-17.**

BUSINESS TAX RECEIPT

County Ordinance 2008-037 Also requires a Business Tax Receipt to be applied for with any seasonal rental of less than six months and one day. This is an annual fee of \$35.00
www.cctaxcol.com/documents/BTApp.pdf

WHO IS RESPONSIBLE FOR COLLECTING TOURIST DEVELOPMENT TAX ?

All owners and/or operators of the above mentioned facilities are subject to tourist taxes and must collect these taxes from their tenants or guests and remit them to the Charlotte County Tax Collector. **You must register.** A registration form can be obtained from the Tax Collector's web site at: www.cctaxcol.com An application must be obtained from the Florida Department of Revenue to collect state sales tax in Florida. The Florida Department of Revenue can be contacted at: www.myflorida.com/dor or 1-800-352-3671

REPORTING PERIODS

Semi-Annually- March and September

October-March report on (**March**)

April-September report on (**September**)

Quarterly- March, June, September, December

January, February, March-(**March**)

April, May, June-(**June**)

July, August, September-(**September**)

October, November, December-(**December**)

Monthly- January-December

WHEN ARE TOURIST DEVELOPMENT TAXES TO BE REMITTED?

Tourist Development Taxes shall be remitted to the Tax Collectors Office either Monthly, Quarterly, or Semi-Annually. All reporting periods are due by the 20th day of the month following the collection from your tenant or guest. Taxes are considered **delinquent if not postmarked by the 20th.**

WHAT ARE THE PENALTIES FOR DELINQUENCY OR NON-COMPLIANCE

If the return and payment are not postmarked by the 20th of the month following the reporting period, the collection allowance is forfeited. **In addition, penalty and interest are assessed.** The penalty is 10% of the tax due for each month or fraction of a month that the return is delinquent. The penalty is a minimum of \$50.00, up to a maximum of 50% of the tax due. The interest rate is accumulated monthly and is variable. You will need to contact our office for instructions. The charge for a returned check is \$20.00, or 5% of the face amount of the check, whichever is greater. **Fraud will be dealt with severely in accordance with the provisions and to the fullest extent of Florida Law.**

ARE THERE EXEMPTIONS?

Anyone who has entered into **a bona fide written** lease in excess of six months is exempt from Florida sales tax and tourist development tax on the lease payments. Anyone exempt from paying **state sales tax to the Department of Revenue, is also exempt from the Tourist Development Tax.** If there is no written lease, the owner is required to collect and remit state sales tax and tourist tax for the first six months. The seventh month and every month thereafter will be exempt provided **it is the same tenant at that address.**

WHAT DO YOU RECEIVE FOR COLLECTING TOURIST DEVELOPMENT TAX?

To compensate owners and operators for the collection of tourist development taxes from their tenants and/or guest, the owners/operators are entitled to keep an allowance of 2.5% of the first \$1,200.00 of the tax due (**up to a maximum of \$30.00**), provided the tax return is filed on-line at:

www.charlotte.countytaxes.com/tourist

If the tax return is filed in person no allowance will apply.

WHAT RECORDS MUST BE KEPT?

All records that substantiate transient rentals including guest checks, general ledgers, sales tax payments, federal income tax returns, etc must be kept. **All** tourist development tax records must be kept and maintained for three years and made available for audit at the place of business. Any records located outside the county must be returned to the audit site prior to an audit.

WHAT IS THE AUDIT PROCEDURE?

The Clerk of the Circuit Court Internal Audit Division will **mail written notification at least 30 days prior** to any audit. In addition, the assigned auditor will telephone to confirm the audit three working days in advance.

WHAT IF I HAVE QUESTIONS? If you have questions, please call 941-743-1350 or you may visit our web site at:

<http://taxcollector.charlottecountyfl.gov/touristtax.html>